

ACT
OF
PARLIAMENT
AND
COMMISSION,
Anent the
EXCISE

And the COLLECTING thereof.

29. July 1644.



EDINBURGH,

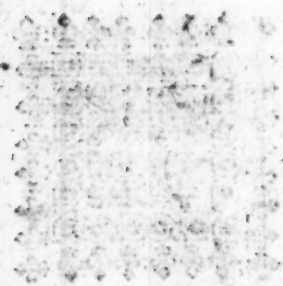
*Printed by EVAN TYLER, Printer to the
Kings most Excellent Majestie.*

Anno Dom. 1644.

ACT
OF
PARLIAMENT
AND
COMMISSION
EXCISE

And the Commissioners thereof

1744



EDINBURGH

Printed by H. & T. Young, Printers to the

Academy of Music, &c.

Annus Domini 1744

COMMISSION for the EXCISE,
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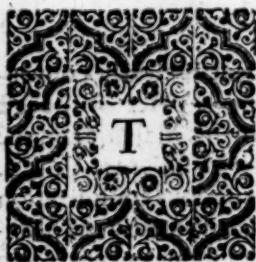


He Estates of Parliament presently conveened, by vertue of the last Act of the last Parliament, holden by his Majestie and the three Estates at *Edinburgh* in *Anno* 1641. Having taken to their serious consideration the course and way laid down by the Convention of Estates for raising and up-lifting of Moneys by way of Excise, for supply and relief of the necessities of the Armies raised and sent forth by this Kingdome, for Reformation and Defence of Religion; Together with the Acts made and set down by the said Convention of Estates and their Committee thereanent. And after mature deliberation, finding the same to be the most just and equall way, least prejudiciall to this Kingdome for raising and up-lifting of Moneys, for supply and relief of the Armies, and for defraying of the publick Debts and Burdens contracted for that end.

Therefore the saids Estates of Parliament now conveened, Have ratified, allowed, and approven, And by the tenor hereof Ratifie, allow, and approve, the Act made and set down by the said Convention of Estates for imposing and laying on of the said Excise, to be up-lifted off the particular Goods and Commodities, contained in the Table annexed thereto: With the Acts and Ordinances made and set down by the Committee of Estates anent the Regulating and up-lifting of the said Excise, Together with all others Acts and Ordinances made and set down by the said Convention of Estates and their Committee, or by the Commissioners for the Excise concerning the foresaid Excise, and the in-gathering and up-lifting thereof. And the saids Estates of Parliament Ordain the foresaids Acts and Ordinances and every one of them, To have the full force of ane Act of Parliament: Except alterly in sua farre as the samine are hereby altered and changed, In manner after mentioned: Of the which Act made and set down for imposing and laying on of the said Excise, and Acts for Regulating thereof, The tenor followeth.

A T
EDINBURGH,

31. January 1644.



He Convention of Estates considering that this Kingdome having entred into a solemne League and Covenant, for Reformation and Defence of Religion, the Honour and Happinesse of the Kings Majestie, and the Peace and Libertie of the Kingdomes of *Scotland*, *England*, and *Ireland*: and in pursuance of these ends, being forced to leavie an Armie to bee sent into *England*: and that by the said Covenant they are bound in Conscience, Dutie, and for their own safetie, To contribute their best endeavours in providing of some meanes for preservation of Religion, Lawes and Liberties, from utter ruine; for reliefe of the necessities of the Armie sent from this Kingdome for that purpose; and for some supply of the extreme wants of the *Scots* Armie in *Ireland*. And also remembring that the great burdens of this Kingdome have hithertills lyne upon the well-affected, who did willingly embrace the same, whiles the Malignants were using all cunning wayes, both to free themselves, and hinder others, Do finde it absolutely necessar, that some constant, just, and equall way, least prejudiciall to the Kingdome, and most beneficiall to the Cause in hand, be resolved upon, for settling ane solide foundation of a stock of credit and securitie, whereupon summes of Money may be raised for the present supply, and future relief of the necessities of these Armies: And after serious deliberation have agreed, that the same shall be by way of *Excise*.

And accordingly Statutes and Ordains, that the severall Rates hereunto annexed, shall be laid on all and every the Commodities following, over and above all Customes, and other duties due and payable for the same: And recommends to the Committee of Estates, To take some course how this Excise may most speedily, and with least trouble and expence to the Kingdome, be up-lifted thorow the Shires and Burrows thereof.

The

The Roll of the particular Commodities subject in payment of **Excise**, and of the **RATES** laid thereon.

ON every pint of Ale and small Beer sold, to bee paid by the Brewer or maker thereof, and to bee allowed to him in the price, or which any House-keeper breweth for his own spending, to be paid by every such House-keeper, Foure penies.

Beer or Ale exported for provision of Ships is to pay no Excise.

On forraign imported Beer every pint, Twelve penies.

On every pint of strong Beer to to be paid sicklike by the Brewer or House-keeper, Six penies.

On every pint of French wine already imported, or to be imported, to be paid by the first buyer thereof (the buyer being ane Vintner) after the sale of the same: Providing it sell before Lambmes next, Or by the Buyer for private use, immediatly after the buying, One shilling foure penies.

On every pint of Spanish wine, in like manner, Two shillings eight penies.

On every pint of Aquavita or strong waters sold within the countrey, Two shillings eight penies.

On every pound of Tobacco, Six shillings.

On every slaughtered Oxen, Bull, or Kine, of sixteen pound price, or above, to be paid by the buyer or slayer, Twenty shillings.

And on every one of them under that price, Thirteen shillings foure penies.

On all Oxen, Bulls, or Kine transported, to be paid by the transporter for the peece, Twenty four shillings.

On all Sheep slaughtered or transported, at or above Fourty shillings price, to be paid by the slayer or transporter, Four shillings.

And under that price, Two shillings.

On all slaughter Stirks of eight pounds price or above, Six shillings eight penies.

Sicklike on every such Stirke beneath that price, Four shillings.

On all calves or goats of Fourty shillings price the peece or above, sold, or for private use, Foure shillings.

On each of them under that price, Two shillings.

On all Swine, Six shillings.

On all Lambs and Kids, Two shillings.

On the Merchandize of every elne of silk stufte from five merks value to ten, to be paid by the buyer, Six shillings eight penies.

On every elne thereof above ten merks, Ten shillings.

On every elne of plush or panvelvet, Twenty shillings.

On every elne of fatten, Thirteen shillings foure penies.

On every ounce of gold or silver lace, Thirteen shillings foure penies.

On

On every elne of gold or silver cloth , Three pounds.

On every bever hat , Twenty four shillings.

On every halfe bever hat , Twelve shillings.

On every pair of silk stockins , Thirteen shillings four penies.

On every elne of broad cloth , not exceeding seven pounds. Re-tailed six shillings.

On every elne of cloth exceeding that price, Twelve shillings.

On each elne of narrow cloth, serges, and other worset or hair stuffs imported, at, or above Fourty shillings the elne , Two shillings.

On the elne of baife or freezes , at or above Thirty shillings the elne , Twelve penies.

On all cambricke , lawne , or holland cloth , for the value of every twenty shillings , Twelve penies.

On every elne of imported perline of threed or silk betwixt three and six pounds , Twelve shillings.

On the elne betwixt six and twelve pound , and so forth proportionably , Twenty four shillings.

On coale exported in Scots or English bottoms of the value of twelve pounds, Six shillings.

On all coal of the same value exported in forraine bottoms, Twelve shillings.

On every twelve pound value of all kinde of made work brought home , Thirteen shillings four penies.

All manner of work made within the Kingdome to be free of Excise.

THis Excise to begin upon the 10. day of February next to come; And to endure onely so long as the necessity of the Army shall require , and at the farthest but for aye year : And if the Parliament at their next meeting shall in place hereof finde out and appoint a better and more expedit way to provide money for supplying of the Armies, and paying the provision made to them in the interim , then this way of Excise is to cease.

And it is hereby declared , That the remainder of the brotherly assistance, The arrears due to the Armie in Ireland, And what shal bee due for maintenance of this Armie, and all other summes addebtred to this Kingdom by the Kingdom of England being paid, and therewith all publick debts and burdens of this Kingdome , with what shal bee due to the Armies being defrayed , The remainder thereof over and above this defrayment, shal be imployed for repayment of the Excise, in manner following , *viz.* What ever shal be the proportion of the Excise gotten within the Towne of Edinburgh and Liberties thereof, The equall half of the same shal be repayed to the Magistrates and Town Councel for behoof of the said Town. And every other Burgh shal have repetition of the tua part of the proportion of Excise furnished by them. And the remainder not allowed to the Burghs in manner foresaid , shal be given proportionable for the publick use of the several Shires, according to the quantity of Excise paid by them.



A T
EDINBURGH,

15. February 1644.



Orsameikle as the Estates of this Kingdome finding it necessary that some means should be provided for settling a Stock of credit or security, whereupon Moneys may be raised for supplying the necessities of the Armies sent from this Kingdome into *England* and *Ireland*, did by their Act of the last of January unanimously agree and Ordaine, that the same should be by way of Excise, and recommended to the

Committee of Estates to take the best way how the same might be most speedily and with least expence managed and up-listed: And the Committee of Estates having taken the same to their consideration, they have thought fit, and accordingly concluded and agreed upon the Acts following; as most conducing to the better regulating and up-lifting of the Moneys to be raised on this Excise: And Ordains the same to be Printed, and published at the Market-Crosses and Parish-Kirks of the Kingdom, where-through none pretend ignorance of the same:

Of which Acts the Tenor follows.

THe Committee of Estates think fit, that for the better ordering of this Excise there should be a Commission settled to have the charge thereof; And for that purpose nominate and appoint *John Earle of Lauderdale*, *John Lord Balmerinoch*, and *Robert Lord Burghlie*, *Sir Patrick Hammiltoun*, *Sir Michael Balfoure* of Denmylne, *Master James Reid* of Pitlethie, *Sir John Smith* Provost of Edinburgh, *John Semple* Provost of Dumbartan, and *James Stuart* Merchant in Edinburgh, or any three of them, and the Lord Chancellour to be supernumerarie, to be Commissioners of Excise; With power to them to governe the whole Office of Excise, To make Acts and Constitutions for the better regulating thereof, and the more speedy up-lifting of moneys to be raised thereupon, and to see the same put in execution: With power also to them, To nominate, appoint, censure, or displace, as they shall finde occasion, all subordinate Officers, as Collectors, Surveyers, Keepers of the Registers of Entries and Accounts, and all other subservient Officers: and at their entries to take their

Commission of Excise.

their oathes and surery for the faithfull discharge of their Offices, and to allow them such yearly and proportionable allowances for their paines, as they with approbation of the Committee of Estates shall think fitting.

As also with power to them, To call to an account, als oft as they shall think fitting, the Thesaurer of Excise, Collectors, Surveyers, and others Intrometters; And to keep in record all the moneyes and entries that shall come into the Office, to be represented by them to the Estates or their Committees, as the same shall be called for: And generally with power to them to do every thing that may tend for the right regulating of this Excise, and to give their oathes *de fidele administratione*. This Commission to endure ay and while it be recalled by the Estates or their Committees, to whom the Commissioners are to be answerable for their proceedings.

Thesaurer.

Likeas the Committee of Estates nominates and appoints

to be Thesaurer of

this Excise, With power to him and his servant or under-Receiver, for whom he shall be answerable, to receive the whole Moneyes of Excise from all the Collectors thereof, and to disburse the same as he shall receive warrant from the Estates or their Committees, without whose warrant he is to disburse nothing, except the ordinary allowances, and other incident necessities belonging to the office, as he shall be warranted by the Commissioners of Excise: And the Thesaurer is hereby appointed to make and deliver a faithfull and true account of all receipts and disbursements to the Commissioners or *Quorum* thereof monethly, or oftner, as he shall be required by the Estates or their Committees, and shall give his oath and finde caution for the faithfull account and discharge of his Office.

*Registers
and Clerks*

It is also ordained, That there be a Register belonging to the Office, who shall keepe a booke wherein are to be insert all the receipts of moneyes raised upon this Excise (being allowed by the Commissioners) according as the same shall be given up by the severall Collectors in Burghs and other places in the Countrey: Wherein also are to be insert the names and surnames of the Collectors thereof, and of the severall places and Parishes whereout of these summes were collected, with the date of the deliverie thereof to the Thesaurer. As also all Extracts that the Surveyors shall take out of any Note or Book belonging to the Custome-houses, and entries to be made by the Surveyors of Exciseable goods, remaining in Cellars, Store-houses, or any other places or houses of any persons that sels, buyes, or spends any of these Commodities.

And this is to be without prejudice of the Office of Clerke to the Excise and his deputes, who are to minute and frame all Acts and Warrants that comes before the Commissioners, or issueth from them, and keep a Register thereof, write Missives, and do every other thing incumbent to the Office of Clerk.

Collectors.

The Collectors are to receive and leavie money of all Exciseable goods,

goods, within the bounds appointed to them : And to receive from the Surveyers of these bounds, the Inventar of Exciseable Commodities, conforme to the Survey : or they themselves may enquire and take up the Excise, as they shall think best for the Service. The Collectors of the Shires of Edinburgh, Lithgow, Haddintoun, Berwick, Roxburgh, Peebles, Lanerick, Stirling, Perth, Pyffe, Forfar, Clackmannan, and Kinross, shall the second Tuesday of March next, come to the Office of Excise, and bring in the Excise money payed the moneth before ; they shall enter the same in the book of Office, and then by warrant deliver them to the Thesaurer. Upon the second Tuesday of April, the Collectors of the Shires of Renfrew, Dumbarton, Argyle, Tarbet, But, Air, Dumfries, Stuartie of Kircudbright, Wigtoun, Kincardin, Aberdene, and Bamff, shall do the like since the tenth of February. And upon the second Tuesday of May, the Collectors of the Shires of Murray, Innerness, Nairne, Sutherland, Cromartie, Caithness, Orkney, and Zeland, shall do the like since the tenth of February last. And the Collectors are to do every other thing as they shall be warranted by the Commissioners.

The Surveyers are hereby authorized and warranted, To enter the *Surveyers.* Custome-houses, search, view, examine, take Copies of any Custome and Impost-book belonging thereto ; As also to enter the Sellers, Store-houses, Brew-houses, or any other houses or places belonging to any persons, that sels, buyes, or spends, any of the laids Commodities lyable to Excise : And to take Inventar thereof for the Collectors use in levying the Excise money. They are also to performe this Service, as they shall be commanded by the Commissioners.

The Subservient Officers, are hereby authorized with power, To *Subservient officers* make search for un-Excised goods, and of all those who shall refuse to make true entrie of their Exciseable Commodities: And to summond offenders before the Commissioners : And to do any other thing competent to such Offices, as they shal be warranted by the Commissioners.

And that their Officers may the more readily performe their severall charges, and the Excise-money timeously lifted ; It is statute and ordained, That all Importers, or Brewers of Beer to Burgh or Land, for sale, or private use within this Kingdome, shall weekly deliver to the Collector of Excise, or Surveyer, a true and perfect List of the Beer weekly brewed, or imported by them, as said is : And that they pay the Excise to the Collector weekly, and the Brewer for private use monethly ; And both are to give up an accompt, and make payment, as aforesaid, under the pain of forfeit of the double of the Beer concealed ; Beside, that the Brewer or Importer for sale, shall be discharged his Trade for a year thereafter, And this failzie to be proven by any lawfull manner of probation. *Ale and Beer.*

And it is declared, That the Excise of Ale and Wine shall be uplifted, according to the severall Rates in the Table of Excise, allowing to every Boll of brown Malt, containing foure Eurlots of prickmet, within the Kingdome, fifteen gallons of Ale ; and to every

Tunne of Wine fixtie gallons. And it is ordained, That the buyer of Ale, Beer, or any other Merchandise exciseable and retailed, shall notwithstanding of the trust of the stock, be obliged to pay the Excise in ready money.

It is ordained, that all Malt-men in Burgh or Land, shall keep a book, wherein shall bee insert all the Bols of Malt made by them, and the names of all the Buyers thereof, with the quantity sold to every person, and what quantity they brew themselves, and which book or double thereof, the said Malt-man shall deliver under his hand to the Office of Excise Collectors or Surveyers, when he shall be required, and failing herein, hee shall confiscate all his Malt concealed and not given up, as said is.

Likewise it is ordained, That all Millers shall declare and give up to the Collectors and Surveyers as they shall be required, of all the Malt, ground at their severall and respective Milnes every week, under all highest pain, and as they will be answerable to the Commissioners of Excise.

Whereas a great quantity of Malt is usually transported to the far High-Lands; It is ordained, That the buyers and transporters shall pay the Excise to the sellers thereof, notwithstanding they buy the same upon trust, and take a Ticket of payment of the Excise, which being produced to the Collector or Surveyer where they live, shall be freed of the Excise, otherwise shall pay the Excise, and forfeit the whole Malt concealed.

Wine.

It is also ordained, That the Custome and Impost books, be made patent to the Surveyers, or other Officers of Excise, who are ordained to take a note of the same, and of the Wines entred therein; Besides, That the Merchant-Venturers or Owners, shall be obliged to declare to whom he hath sold the same, Vintner or other person whatsoever, and what they sell for private use, that the first Seller or Importer shall be lyable for the Excise thereof, which is to be payed in by the Buyer for private use to them before the delivery thereof, notwithstanding the Wine it self is taken upon trust. And for such Wines as the Merchant-Venturer hath before this time sold and delivered for private use, It is ordained, That the buyer or receiver shall be obliged to give up an accompt thereof to the Collector or Surveyer of the Excise, and pay the Excise thereof; As also that the Vintner give up a weekly accompt to the Collector or Surveyer what they sell, and pay Excise accordingly: Wherein if either the buyer of Wine for private use, or the Vintner shall failzie, they are to forfeit the double avail of the Wine, concealed and not payed for: Besides, That the Vintner shall be discharged sale of Wine for a year. And this failzie to be proven as of before.

*Aquavita
and strong
Waters.*

That all makers and sellers of Strong-waters and Aquavita, give up a true Inventar under their hands to the Office of Excise, or to the Collectors and Surveyers of the bounds where they dwel, as they shall be required, of all the Strongwaters and Aquavita made by them before it be sold, & after it is sold, give up a List of the first buyers thereof,

of, with the quantity sold to every person ; to the effect the Excise may be tried and payed to the Publick. And it is declared ; That the maker or seller of the saids Strong-waters , shall pay the Excise after they be sold , and take the Excise from the first buyer. And if the maker or seller failzie to give the said Inventar or List, or if the same shall be improven according to the Laws of the Countrey , the said maker or seller shall forfeit the value of the Strong-waters so concealed and improven. Likeas the first buyers of Strong-waters for sale, shall give an accompt of all the Strong-waters and Aquavita lying in their hands as yet unsold, and of what they have sold, after the tenth of February instant, to the Collectors or Surveyers within their bounds : To the intent what is sold after the said day, may pay Excise ; and failing herein , to forfeit the value of the waters not compted and Excised. And the maker or seller paying the Excise, shall give a ticket to every other seller of the said Strong-waters, testifying that the Excise is payed, and whoso shall not instruct the payment of Excise by the ticket foresaid , shall be lyable in payment of the Excise , and forfeit the value of the waters not excised.

And whereas it is the custome of all Merchant Ware excised, That *Merchant* at the receiving of their Goods, they make Entrie to the Office of Ex- *Wares.* cise, and pay the Excise before they retail the same : Or otherwayes that the Surveyers enter their Shops, Ware-houses, or such other places where their Goods may be apprehended, and take oaths for help and qualification , and confiscate the double of what is concealed for the first fault ; Yet notwithstanding , for the ease and better accommodating the Merchants Traders with Excised Goods in this Kingdome ; It is ordained, that the Retailers and Sellers of Goods chargeable with Excise, shall monethly give in to the Commissioners of Excise, or any having their warrant , a Book subscribed by their hands, containing a note and an accompt of all the severall Goods and Commodities Exciseable and sold by them within that moneth , with the dayes of the moneth, and persons names to whom they were sold, and pay the Excise accordingly. And the failzie or omission herein , to be the triple of the price of the Commodities omitted or concealed, and to be proven as aforesaid.

And it is ordained , that all Exciseable Commodities that are bought by a Shop-keeper or Retailer from another , the first Retailer or Shop-keeper is lyable in payment of the Excise. Also whatsoever Commodities are bought by others then Shop-keepers , for private use from the Importer, the Importer or first Seller is lyable for Excise. And whatsoever Commodities are bought from any Importer, by any other Burger in any other Burghs , or by any Merchant that keeps Booth, the first buyer from the Importer payes the Excise in the place where he lives. And therefore it is hereby declared, that the first Importer is onely lyable to pay the Excise of those Goods he sels to any that have no residence within Burgh , or Chapmen that have no constant residence, but travels with his Pack thorow the Countrey. And therefore upon the Importers certificat of the first payment of Excise, these parties are free.

sfhes.

It is also ordained, That the Deacons of Flethers within Burgh, or any Flether elsewhere, shall give up the names of all the Masters of their Calling, and the names of all those that presenteth Flethes to be sold in Markets: And that every Master shall give up the names of all their Servants and Slayers; And that the Flethers and Slayers of Oxen, Buls, or any slaughtered Goods, mentioned in the table of Excise in Edinburgh, Leith, Cannongate, or Liberties thereof, Potterraw, Westport, or Pleasance, shall compeir on Monday of every week before the Commissioners of Excise, beginning the fourth Munday of February, the 16. day of the moneth: Bringing with them a List of all the slaughtered and sold Goods from the tenth of February, to the intent they may pay the Excise thereof; And failing of compeirance or paying the Excise, they shall forfeit the price of each Beast concealed, *toties quoties*; And failing thereof, shall be imprisoned, till they make payment of all by-gone Excises and forfeitures unpaid: as also finde caution for their appearance, and paying of Excises and forfeits they shall incur in time coming, and be discharged of that Calling, during the pleasure of the Commissioners of Excise.

It is also ordained, That every Porter, or any other that shal be appointed within Burgh, shall keep a Book, to be given in under their subscription and declaration to the Commissioners, wherein shall be insert the number and severall kindes of all Excisable Beasts, both slaughtered and unslaughtered, that entereth within the Ports thereof, with the names of the persons to whose behoof those Beasts are brought in. And the said Porter, or other appointed, shall receive the Excise of the slaughtered Goods from the in-bringer thereof, not shewing a ticket from the Surveyer, that it is already payed; otherwayes he shall take the Excise, and give a ticket to warrant him at all other Surveyers hands, and deliver the same to the Collector. And whosoever buyeth Skinnes or Hides of slaughtered Goods within Burgh, shall keepe a Booke to be given in under his subscription and declaration, wherein shall be insert the names of the Flethers, and sellers of the Skinnes and Hides within the saids Burghs, that the more exact triall may be had of all the slaughtered Goods therein, lest the Publick be defrauded of the benefit of the same. And if the saids Buyers of Skinne and Hide neglect to bring in this Book monethly, and oftner as they shall be required, they shall forfeit all the Skinnes they have cost and not given up; and this concealment to be proven, *ut supra*: and the like or any other course shall be taken by the Commissioners for the rest of the Kingdome in Burgh or Land. The Excise of Flethes is to be payed by the Slayer or Flether for sale; And siclike by any that have of their own, whether payed by their Tenants, or of their own plenishing.

tobacco.

Touching Tobacco, It is ordained, that all the Custome and Impost Books be patent to the Office of Excise, or to the Collectors and Surveyers, to the intent an entrie may be knowne for the Excise; And that all Skippers, Mariners, and owners of Tobacco, are obliged before they put out any Goods out of their Ships and Vessels, to make
a true

a true entry thereof under their subscription, and upon declaration, under the pain of confiscation of what is concealed. And that they give up an Inventar of all the Tobacco Imported in their ships or vessels, with the names of the Owners thereof, and that no taksman shal take entrie of other Goods, till the whole Tobacco be entred: to the effect it being sold, the Excise may be payed to the Publick, for which the Owners shall be lyable; and shall keep a Book, which under their hand-writing, and upon declaration, they shall produce to the Commissioners, Collectors, or Surveyers, as they shall be required; in which Book shall be insert the names and surnames of all the buyers, with the quantitie bought by every one.

And it is ordained, That the first seller of Tobacco shall give a ticket to every buyer, shewing the Excise thereof payed to the Publick: And if the buyer cannot instruct payment of the Excise by this ticket; he is to be lyable in payment of the Excise by and attour the confiscation of his Tobacco.

And for tryall of all Tobacco already imported, and yet unfold within the Kingdome; It is ordained, that Shop-keepers, Taverners, Ale-sellers, or other sellers of Tobacco whatsoever, shal be obliged to give a true Inventar and accompt of all the Tobacco lying in their hands, or what they have sold, after the tenth of February, to the office of Excise, or to the Collectors and Surveyers within the bounds where they dwell: Which if they delay, till search and triall be made thereof, they shall be lyable to the double of the Excise by and attour the confiscation of the Tobacco. And it is ordained that all Skippers, Mariners, or Owners of Tobacco, when they make entry of the same, shal find caution to make payment of the Excise after the sale thereof.

It is ordained, That all Coale-Masters be obliged to cause their Grievs at the loadning of any Ship, or other Vessell with Coale, to be transported out of the Kingdome, keep a Book, wherein shall be insert the just price of the loadning of the said Ship or Vessell, with the name of the Ship, Master, or Skipper, and date of loadning, which book or double thereof he shall give up under his hand-writing to the Collector or Surveyer, the first Tuesday of every moneth, beginning the first Tuesday of March next to come, for the Excise payable after the tenth of February before: As also the Master and Owner of the Coal, shall upon his honour and credit subscribe the book foresaid, that it is just and right to their best knowledge. And failing of the giving up of the said Inventar, and paying of the Excise thereof, the Master and Owner of the Coale shall pay the triple of the concealed Coale.

It is ordained, That all Taksmen of the Customs on the Borders, for the Bestiall driven into England, shall keep a book, and give in the same under their subscription & true declaration to the office of Excise, wherein shall be insert the number and severall kinde of beasts, with the names of the Drovers, and dayes of the moneth when they passe; and shall be comptable for the Excise thereof foure times in the year and oftner, as they shall be required. And failing of their compearance, compting & paying, shal forfeit the triple of the Excise foresaid.

le and
Beer trans-
ported.

It is enacted and ordained, That no Brewers, sellers of Ale or Beer, give any Beer or Ale to Shippers for provision of their Ships, before the Skipper deliver to them a Warrant and Licence for the quantity of the same from the Collector or Surveyor within the bounds where they load their Ships, or (in their absence) of the Magistrate of the bounds, to the intent they take in no more Beer nor Ale under that pretext, nor may be judged sufficient for the voyage. And in case of the deliverie of any Beere or Ale, without the Warrant foresaid, the saids Brewers or Sellers shall pay the double of the Excise of all Beer and Ale, so and without Warrant delivered by them.

Made work
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cise.

It is ordained, That all kinde of made Work, brought home and sold, viz. Brasse-Chandlers, Spurrés, Bridle-bits, Stirrop-irons, Horse-combs, Knives, mounted-Swords above ten marks, or Guards above the same price. All manner of Saddles, Saddle and Horse-graith, Goldsmith-Work of all sorts of Plate, Rings, Jewels set or unset. All forreine Pewter, Hangings, Tapestry, mounted Beds, Stools, Chaires, Cushions, Carpets, Blankets, Rugs, Coverings, Feather-beds, Cods, Bowsters, Quilts, Trunks, Chamber-stools, Hat-cases, Cases, Cabinets, and Cloak-bags, Gloves and Purse of all kind. All made Work of Holland, Cambrick, Lawn, Tiffanie plain or laced, Needle or Cut-Work, Muffs, Fannes, Feathers, Pokes, Embroidered Caps and Slippers or with Lace, drinking Glasses, wrought Petticots, and Wascots, Clocks, Watches, and Munters, Boots and Shooes, shall be given up by the Merchants-sellers thereof, under subscription and declaration to the Commissioners, Collectors, or Surveyors, and pay the Excise thereof for every twelve pound value 13. shillings 4. pence: And failing of giving up, or paying the Excise, to forfeit the worth of the Goods concealed.

The Committee of Estates, Ordains the Commissioners of every Parish, and Collectors of the bounds joyntly, to appoint the Surveyers, to take sufficient caution of them, and administer to them the oath for faithfull administration. And the Surveyer shall give in their weekly or monethly accompts to the Commissioners of every Parish, who shall subscribe the same joyntly with the Surveyor, and upon their credit and honour, to their best knowledge, testify the truth of the saids accompts, to the intent there may be a true charge to the Collectors of Excise: And also that the Collectors shall give in the double of the Surveyers book so subscribed, with their own books, under their hands and declaration to the Commissioners, that the accompts of moneys therein contained are just and true.

If any person or persons, lyable in payment of Excise, shall refuse, conceale, or neglect to pay the same, according to the rates contained in the table of Excise, or doe any thing contrary thereto, the same being proven before the Commissioners, they shall forfeit the triple of the value of the goods or commodities so by him concealed or not payed: And the Commissioners hath hereby power to give order for poynding the readiest of the offenders goods, and commit them to prison till they pay the forfeit, And that the Informer shall have payed him

him from the Thesaurer, which shall be allowed him, the third part of any forfeits that shall accresse by his information. And it is ordained, that all confiscate goods, fines, forfeits, and penalties, taken by the Collectors or Surveyers, or other Officers, shall be payed to the office of Excise, with the Excise moneyes payable by them, the same confiscate goods and penalties being insert in a book, with the names off whom they were taken, and for what causes; which booke they shall give in to the office under their hand, and upon declaration, allowing the third part to the Informer, as is afore said.

The Commissioners of Excise have hereby power and authority to call before them any person or persons they shall think fit, to enforce and testifie touching all and every one of the saids ordinances in the Excise, and to examine any persons upon oath for the better discoverie of any fraud or neglect in the not entring of any commodities to be entred, or not paying the Excise, conforme to the ordinances made thereanent; Which oath the Commissioners, or any they shall appoint by their hand-writings, shall have power to administer, and the testimony of two credible witnesses to be sufficient in that behalfe.

It is hereby ordained, That all Commissioners, Thesaurers, Clerks, Registers, Collectors, Surveyers, or other Officers of Excise, and all other person or persons who shal do any thing in execution or performance of any ordinance of the said office, shall be therein from time to time protected and saved harmlesse, by the power and authority of the Estates and their Committees.

Like as all Provests and Bailies within Burghs, Sheriffes, Stewarts, Bailies, Constables, and their deputies, and other Magistrates to Burgh and Land, and all Colonels and Committees of warre in the Kingdome, for the time, are hereby commanded and ordained to be aiding and assisting to the saids Commissioners and Officers of Excise, and every one of them, in the execution of their severall offices and articles therein contained: and that they have a speciall care that the Excise of Beer and Ale, Wines, Fleashes, and other things, be duely payed, and the refusers punished, according to the Statutes in that behalfe made: And hereby they faile not, as they will be answerable to the Estates, or their Committees.

ANd albeit by the foresaid Act made and set downe by the Convention of Estates, the said Excise is onely appointed to endure for the space of a yeare after the tenth day of February last by-past; Yet in respect the publike debts and burdens of this Kingdome are increased, and daily increasing, not onely by supplying of the necessities of the Armies first sent to England and Ireland, but also by raising and maintaining of new Armies for resisting of the late invasion on the South Borders, and suppressing of the insurrection in the North; The saids Estates of Parliament do hereby declare, statute, and ordain, That the foresaid Excise, and the collecting and uplifting thereof, shall
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now begin upon the first day of August next to come, in this instant yeare of God 1644. yeares, and shall continue and endure untill the first day of August thereafter in the yeare of God 1645. yeares. And whatever Excise is already uplifted or exacted for Ale, Beer, Wine, or any other Commodity whatsoever contained in the Table of Excise, by the Collectors, Brewers, Vintners, Fleishers, Merchants, or any others persons whatsoever, since the tenth day of March last by-past; The saids Estates of Parliament ordaine the same to be uplifted, collected, and payed to the Thesaurer of Excise for the use of the Publicke.

And the saids Estates of Parliament, Declare, statute, and ordaine, That the Excise of the Ale and Beer shall be payed by the Brewer, either for sale or private use, according to the rate of foure pennies for ilk pinte of Ale and Beer strong and small over-head, counting and allowing fifteen gallons for ilk Boll of Malt brewed in Ale, and twenty gallons for ilk Boll of Malt brewed in Beere strong and small over-head; And the Brewer for sale, for his reliefe, shall exact from the buyer for ilk pinte of Ale or strong Beer four pennies, and for ilk pinte of small Beer two pennies.

Item, The saids Estates of Parliament declare and ordain, That Beer and Ale for provision of Ships shall no wayes be freed and eximed from payment of Excise, but shall be liable and subject in payment thereof, notwithstanding of the exemption contained in the Act and Table of Excise, which exemption is hereby discharged.

Item, The saids Estates of Parliament discharges hereby all Vintners of Wine to exact hereafter the Excise of any French Wine already imported; And statutes and ordaines, That the new French Wine to be hereafter imported, shall be liable and subject in payment of a full yeares Excise. And ordaines the Excise of the Spanish Wine to stand and be uplifted and exacted from the said first day of August next to come, during the space above-written.

Item, The saids Estates of Parliament for ease to the Merchants doe hereby declare, That the Merchant Wares brought home before the first day of March last by-past, shall onely be lyable in payment of the halfe of the Excise thereof contained in the Table, after the selling of the same, To be cleared by the Merchants declaration upon oath.

And the saids Estates of Parliament, finding it necessary that a Commission be given to some able persons, who may have the ordering of every thing concerning the said Excise, and the speedy uplifting thereof, Have nominate and appointed, and hereby nominate and appoint, *John Earle of Lauderdale, John Lord Balmerinoch, Robert Lord Burleigh, George Lord Forrester, Patrick Lord Elibank, Sir John Hope of Craighall, Sir Patrick Hammiltoun of Prestoun, Sir Gilbert Ramsay of Balmaine, Sir Michael Balfoure of Deanmylne, Master James Reid of Pittlethie, Sir John Smith Provost of Edinburgh, John Semple Provost of Dumbarton, James Stuart, John Binnie, and Laurence Henderson Merchants Burgeses of Edinburgh, and John Earl of Lowdoun, High Chancellour of Scotland*, to be supernumerarie in this Commission,

Commission, or any three of them, to be Commissioners for the Excise. And the saids Estates of Parliament have given and granted, and hereby give and grant, full power and warrant to the saids Commissioners, or any three of them, as said is, to governe the Office of Excise, and to nominate and appoint Collectors, Surveyers, and others under Officers; And to make and set downe all such Acts and Ordinances as they shall finde necessary and expedient for the speedy uplifting of the said Excise, and to see the same put to execution. And also to call before them all persons whatsoever who shall happen to violate or transgresse any of the Acts and Ordinances made or to be made and set downe anent the Excise, or who shall happen to doe or offer any wrong or injurie to the Collectors, Surveyers, Messengers of Armes, or any others persons, who are or shall bee employed in the Excise, and to censure and punish them as their fault deserves. With power also to the saids Commissioners, To grant and direct forth Letters of Horning upon so many dayes as they shall thinke expedient, poynding, caption, and all others Letters and Executorials necessary and requisite for the speedy ingathering and uplifting of the said Excise; And for fulfilling of all Acts and Ordinances made or to be made thereanent: And also for fulfilling of the bands given or to be given by the Collectors and their Cautioners: And for charging of all persons who are or shall be nominate Collectors, Surveyers, and Commissioners of Parishes, to accept the Office, finde caution, conforme to the order, and discharge their duty therein. And in like manner with power to the saids Commissioners, To grant suspensions upon good reasons of the charges of Horning, to bee used for payment of the Excise, and to decide and discusse the saids suspensions, and also to discusse, decide, and determine all Actions, Questions, and Controversies, that may arise betwixt party and party, or betwixt any party and the Collectors or Surveyers anent the Excise, and to pronounce decreet and sentence therein, and direct Letters of Horning, Poynding, and others Letters necessary and requisite thereupon. And siclike with power to the saids Commissioners, or any three of them, as said is, To modifie and allow to the Collectors, Surveyers, and others under Officers, such reasonable fees and allowances for their paines and service, as they, with approbation of the Committee of Estates, shall thinke fit. And generally with power to the saids Commissioners, to doe and performe every thing, concerning the right ordering of the Excise, and speedy uplifting thereof.

And the saids Estates of Parliament doe hereby statute and ordaine, That the Elders of every Parish in Landward, and the Magistrates of the Royall Burrowes, ilke one within their own bounds *respective*, shall nominate and appoint Surveyers, and two honest men within ilke Parish, and ilke Burgh, who shall be Commissioners, to subscribe the Collectors and Surveyers compts, and attest
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the truth thereof, according to their best knowledge. And it is declared and ordained, That the Roll to bee subscribed by the Collector and Surveyer, and by the Commissioners for the Parishes, shall be a ground for the charge of Horning, to be given to any person for payment of the Excise; And also shall bee a ground for the Collectors charge at the making of his accounts. And if any person shall finde himselfe hurt by the said Roll, he shall give up a Roll himselfe to the Surveyer and Commissioners, of his Excisable Goods and Commodities, under the paine of confiscation of the triple of the value of the Goods concealed. And ordains Letters of Horning to be direct by the saids Commissioners for the Excise, to charge the Elders of ilk Parish in Landward, and the Magistrates of ilk Burgh, to nominate and appoint the saids Surveyers and Commissioners, and being nominate, to charge the Surveyers and Commissioners to accept the Office in and upon them, give their oath, *De fidei administratione*, before the saids Elders and Magistrates *respective*, and discharge their dutie therein, under the paine of Horning: And in case of failzie, to denounce, &c.

And the saids Estates of Parliament doe hereby declare, statute, and ordaine, That the generall Letters of Horning, already direct, or to be direct forth by the saids Commissioners, for payment of the Excise, being execute against any person whatsoever, liable and subject in payment of Excise, either personally, or at his dwelling place, and denunciation following thereupon for disobedience of the charge, The said Horning, notwithstanding of the generality of the Letters, shall bee als valid, effectuell, and sufficient, as any other Horning whatsoever.

And sicklike the saids Estates of Parliament doe hereby give full power and warrant to the Collectors, to poynd for the double of the Excise, if any person shall refuse to pay the same thankfully before the expiring of the dayes of the charge to be given for payment thereof: And declares, That it shall not be necessary to take the goods and geire to be poynded to the Market Crosse of the head Burgh of the Shire, or other jurisdiction within the whilk they are poynded, but onely to apprise the same upon the ground, which shall be sufficient in this case.

And the saids Estates of Parliament doe hereby declare, statute, and ordaine, That whosoever shall refuse to pay the Excise thankfully and duely in time-comming, shall bee lyable and subject in payment of all by-gones since the said tenth day of March last by-past.

And the saids Estates of Parliament doe hereby command and ordaine all Sheriffes, Stewarts, Baillies, Provests and Baillies of Burrowes, Colonels, and Committees of Warre; And all others Judges, Magistrates, and Officers whatsoever; And all Masters and others whom it concernes, To give their best concurrence and

and assistance to the saids Commissioners, Collectors, Surveyers, and others Officers of Excise, in every thing that may tend to the furtherance of this service, and speedy uplifting of the said Excise, and putting of the Acts and Ordinances, made or to be made thereanent, to due execution, as they and every one of them will bee answerable to the Estates of Parliament and their Committees. And the Estates declares this Commission to be subordinate to the Committee of the Estates of Parliament, and but prejudice to the Clerke of Register of the nomination and placing of the Clerke of this Commission.

Alex. Gibsone Cler. Registri.



FINIS.

